



# Nebraska and Local Sales and Use Tax Return

• Complete Schedule III on reverse side

FORM  
10

PLEASE DO NOT WRITE IN THIS SPACE

Tax Cat. | Nebr. I.D. Number | Rpt. Code | Tax Period

NAME AND LOCATION ADDRESS

Due Date:

NAME AND MAILING ADDRESS

• Name, address, or ownership changes? See instructions.

☐ Check the box if your business has permanently closed or been sold to someone else.  
New owners must apply for their own sales tax permit.

1 Gross sales and services (as reported on Nebraska Schedule III) .....	1	\$	00
2 Net taxable sales (as reported on Nebraska Schedule III) .....	2		00
3 Nebraska sales tax (line 2 multiplied by ) .....	3		
4 Nebraska consumer's use tax (as reported on Nebraska Schedule III) .....	4		
Complete Nebraska Schedule I prior to completing lines 5 & 6			
5 Local consumer's use tax (line 1, Nebraska Schedule I) .....	5		
6 Local sales tax (line 2, Nebraska Schedule I) .....	6		
7 Total Nebraska and local sales tax (line 3 plus line 6) .....	7		
8 Sales tax collection fee (line 7 multiplied by .025; if the result is \$75.00 or more, enter \$75.00) .....	8		
9 Sales tax due (line 7 minus line 8) .....	9		
10 Total Nebraska and local consumer's use tax (line 4 plus line 5) .....	10		
11 Total Nebraska and local sales and use tax due (line 9 plus line 10) .....	11		
12 Previous balance with applicable interest at % per year and payments received through	12		

☐ Check this box if your payment is being made by Electronic Funds Transfer (EFT).

13 BALANCE DUE (line 11 plus or minus line 12). Pay in full with return 13 \$

Under penalties of law, I declare that as taxpayer or preparer I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is correct and complete.

sign  
here

( )	( )
Authorized Signature	Signature of Preparer Other Than Taxpayer
Daytime Phone	Daytime Phone
Title	Date
Date	Address
	Date

INTERNET AND TELEPHONE FILERS — DO NOT SEND IN A PAPER RETURN. INTERNET ADDRESS: [www.revenue.ne.gov](http://www.revenue.ne.gov)

For tax assistance, contact your regional office or call 1-800-742-7474 (toll free in NE & IA) or 1-402-471-5729.

**THIS RETURN IS DUE ON OR BEFORE THE 25<sup>TH</sup> DAY OF THE MONTH FOLLOWING THE TAX PERIOD INDICATED ABOVE**

Mail this return and payment to: NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98923, LINCOLN, NE 68509-8923

## INSTRUCTIONS FOR FORM 10

**HOW TO GET LICENSED.** You must complete a Nebraska Tax Application, Form 20, to apply for a sales and use tax permit. After the application has been processed, you will receive your sales and use tax Nebraska identification number. Returns will be mailed to you by this department based on the filing frequency you are assigned.

**WHO MUST FILE.** Every person collecting Nebraska sales and use tax is required to hold a Nebraska sales and use tax permit and must file a Nebraska and Local Sales and Use Tax Return, Form 10, on or before the due date. Out-of-state retailers shall report only Nebraska sales on this return.

**WHEN AND WHERE TO FILE.** This return, properly signed and accompanied by a check or money order payable to the Nebraska Department of Revenue, or EFT payment, will be considered timely filed if U.S. postmarked on or before the twenty-fifth day of the month following the tax period covered by the return. A return is required even if there have been no taxable sales. Mail to the Nebraska Department of Revenue, P.O. Box 98923, Lincoln, Nebraska 68509-8923. **Make a copy of this return for your records.**

**ELECTRONIC FILING QUESTIONS.** If you have questions about EFT, Telefile, Internet filing or payment options, visit our Web site at [www.revenue.ne.gov](http://www.revenue.ne.gov) or call 1-800-433-8631.

**PREIDENTIFIED RETURN.** This return is to be used only by the retailer whose name is printed on it. If you have not received a return for the tax period, request a duplicate from the department. Do not file returns which are photocopies, are for another tax period, or have not been preidentified.

**NAME, ADDRESS, OWNERSHIP CHANGES.** If the business name has changed and is a name change only (i.e., the ownership or federal identification number has not changed), mark through the previous name and plainly print the new name and write "name change only." A change in ownership or type of ownership (individual to a partnership, partnership to a corporation, etc.) will require you to cancel your permit by checking the box. The new owner(s) of the business should not file their return using the previous owner's preidentified sales and use tax returns. The new owner(s) must complete a Nebraska Tax Application, Form 20, to obtain their own sales and use tax permit.

If there is a change or correction in the name or address, mark through the incorrect information and plainly print the correct information. If this is the result of a relocation of your business, indicate this by writing "relocated" on the return. **Reminder:** A sales tax permit is required for **each** location. If there is an additional location opened, you need to apply for another sales tax permit by filing a Nebraska Tax Application, Form 20.

**CREDIT RETURNS.** If line 11 is a credit amount, documentation must be sent with the return supporting the credit. This documentation must include a copy of the Form 10, Nebraska Schedule III, a letter of explanation, invoices, or credit memos issued to customers. If a credit is shown, it may be applied to current tax liability. If the credit cannot be used in a reasonable amount of time, a Claim for Overpayment of Sales and Use Tax, Form 7, may be filed. The statute of limitations for filing the Form 7 is three (3) years from the due date following the end of the period for which the credit was created.

**PENALTY AND INTEREST.** If the return is not filed by the due date, a penalty will be assessed in the amount of 10 percent of the tax due or \$25, whichever is greater. Interest on the unpaid tax will be assessed at the rate printed on line 12 from the due date until payment is received.

**VERIFICATION AND AUDIT.** Records to substantiate this return must be retained and be available for a period of at least three years following the date of filing the return.

### SPECIFIC INSTRUCTIONS

**For more information, see "Information Guides" under "Sales and Use Tax" on our Web site.**

Each return provides for reporting of both sales and use tax. Entries for each tax remain separate. If the retailer intends to file a return for both taxes, a word, statement, number (including zero), or figure must be entered on the appropriate lines. Failure to do so will extend the statute of limitations for audit and collection purposes to five years.

**LINE 1.** Enter the total dollar amount of ALL sales, leases, rentals, and services made by your business. Record both taxable and exempt gross revenue rounded to the nearest dollar. Out-of-state retailers enter only Nebraska gross revenue. **DO NOT** include the amount of sales tax collected.

**LINE 2.** Enter the net taxable sales from Form 10, Nebraska Schedule III rounded to the nearest whole dollar. Refer to the Nebraska Schedule III instructions for allowable deductions.

**LINES 4 and 5, CONSUMER'S USE TAX LIABILITY.** The consumer's use tax is a tax on items and applicable services purchased in Nebraska when there has been no payment of the sales tax. The consumer's use tax also applies to items purchased outside Nebraska and brought into Nebraska for use, storage, or consumption on which a sales or use tax has not been paid to Nebraska or any other state. The consumer's use tax is imposed upon the following transactions:

1. Items purchased for resale which are withdrawn from inventory and used for personal or business use.
2. Property and applicable services purchased from a vendor who was not required or failed to collect the sales tax.

**LINE 8.** A collection fee is allowed as a reimbursement for collecting the Nebraska and local sales tax.

**LINE 12.** A **balance due** resulting from a partial payment, mathematical or clerical errors, penalty, or interest relating to prior returns will be entered on this line. The amount of interest includes interest on unpaid tax through the due date of this return. If the amount due is paid before the due date, the interest will be recomputed and a credit will be given on your next return. If the amount entered has been satisfied by a previous remittance, it should be disregarded when computing the amount to remit on line 13. A **credit** will be indicated by the word "subtract" and can be subtracted from the amount due on line 11.

**LINE 13.** If not required to remit payment via EFT, attach a check or money order payable to the Nebraska Department of Revenue for the amount reported on line 13.

**SIGNATURES.** This return must be signed by the taxpayer, partner, corporate officer, or member of a LLC. If the taxpayer authorizes another person to sign this return, there must be a power of attorney on file with the Nebraska Department of Revenue. Any person who is paid for preparing a taxpayer's return must also sign the return as preparer.

### NEBRASKA AND LOCAL SALES AND USE TAX WORKSHEET

The Nebraska and Local Sales and Use Tax Worksheet is no longer a permanent part of this return. If you need this worksheet to compute the amount of local sales and use tax to enter on Nebraska Schedule I for each local taxing jurisdiction, you can obtain a copy from our Web site or by contacting us.

### NEBRASKA SCHEDULE I

**LINE 1, LOCAL USE TAX.** Total the amounts reported in Column A and enter on line 1, Nebraska Schedule I and on line 5, Form 10.

**LINE 2, LOCAL SALESTAX.** Total the amounts reported in Column B and enter on line 2, Nebraska Schedule I and on line 6, Form 10.

If you collected a local sales tax or need to remit a local use tax for a local taxing jurisdiction that is not listed on Nebraska Schedule I, write the name of the local taxing jurisdiction, the amount of use tax, and the amount of sales tax in the space provided at the bottom of Nebraska Schedule I. Any jurisdiction that you write in will be preidentified on your next return.

You can find a listing of the local taxing jurisdictions on our Web site [www.revenue.ne.gov](http://www.revenue.ne.gov).

### NEBRASKA SCHEDULE III

Follow Nebraska Schedule III instructions to compute the net taxable sales and Nebraska Consumer's Use Tax.